

REFERENCE TITLE: taxation; trust income; technical correction

State of Arizona
Senate
Forty-ninth Legislature
First Regular Session
2009

SB 1064

Introduced by
Senator Waring

AN ACT

AMENDING SECTION 43-567, ARIZONA REVISED STATUTES; RELATING TO COLLECTION OF TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 43-567, Arizona Revised Statutes, is amended to
3 read:

4 43-567. Lien for tax on trust income

5 A. ~~Upon~~ ON the recording of an abstract of judgment or a copy thereof
6 by the department with the county recorder of any county for any taxes,
7 interest and penalties due from the grantor of ~~the~~ A trust on income of the
8 trust ~~which THAT~~ is taxable to the grantor under chapter 13 of this title,
9 and ~~upon~~ ON its giving notice of the recording to the fiduciary or
10 fiduciaries of the trust, the amount of the taxes, interest and penalties
11 ~~constitute~~ CONSTITUTES a lien ~~upon~~ ON all property of the trust in the county
12 owned by the trust and any property acquired before the expiration of the
13 lien. The lien has the force, effect and priority of a judgment lien.

14 B. The notice required to be given by subsection A ~~of this section~~ may
15 be served ~~upon~~ ON the fiduciary personally or by mail. If made by mail,
16 service shall be made by registered mail and shall be addressed to the
17 fiduciary at ~~his~~ THE FIDUCIARY'S address as it appears in the records of the
18 department.